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CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

12/26/01

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Terry G. Breaux, City Judge
The City Court of the City of Franklin, Louisiana
Franklin, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of the City of Franklin, Louisiana, a component unit of the City of Franklin, as of and for the year ended June 30, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the City Court of the City of Franklin, Louisiana. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 8, 2001, on the results of our agreed-upon procedures.

Guidry & Chauvin, CPA's
Certified Public Accountants

Franklin, Louisiana
November 8, 2001

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2001

	Govt'l Fund Type	Fiduciary Funds		Account Group	Totals (Memo Only)
	City Court Fund	Advance Deposit Fund	General Agency Fund	General Fixed Assets	2001
ASSETS					
Cash	\$ 35,605	\$ 34,304	\$ -	\$ -	\$ 69,909
Account Receivable (net of allowance for uncollectibles)	4,156	-	-	-	4,156
Due from City of Franklin	358	-	-	-	358
Due from Advance Deposit Fund	56	-	3,424	-	3,480
Due from litigants	-	1,232	-	-	1,232
Fixed Assets	-	-	-	64,274	64,274
TOTAL ASSETS	<u>\$ 40,175</u>	<u>\$ 35,536</u>	<u>\$ 3,424</u>	<u>\$ 64,274</u>	<u>\$ 143,409</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 2,708	\$ 894	\$ -	\$ -	\$ 3,602
Due to Agency Fund	3,424	-	-	-	3,424
Due to litigants	-	34,586	-	-	34,586
Due to City Court Fund	-	56	-	-	56
Due to other govnt'l units	-	-	3,424	-	3,424
Total Liabilities	<u>6,132</u>	<u>35,536</u>	<u>3,424</u>	<u>-</u>	<u>45,092</u>
Fund Equity:					
Investment in general fixed assets	-	-	-	64,274	64,274
Fund Balance	34,043	-	-	-	34,043
Total Fund Equity	<u>34,043</u>	<u>-</u>	<u>-</u>	<u>64,274</u>	<u>98,317</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 40,175</u>	<u>\$ 35,536</u>	<u>\$ 3,424</u>	<u>\$ 64,274</u>	<u>\$ 143,409</u>

See accompanying notes and accountants' report.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2001

	<u>2001</u>
REVENUES:	
Charges for Services	\$ 37,971
Intergovernmental Revenues	
City of Franklin	70,024
Other Revenues	<u>2,046</u>
TOTAL REVENUES	<u>\$ 110,041</u>
EXPENDITURES:	
Salary and Fringe Benefits	93,847
Maintenance & Repairs	3,767
Office Expense	6,542
Travel & Seminars	8,022
Professional Fees	1,800
Capital Outlay	<u>3,538</u>
TOTAL EXPENDITURES	<u>117,516</u>
EXCESS OF EXPENDITURES OVER REVENUES	(7,475)
FUND BALANCE, BEGINNING	<u>41,518</u>
FUND BALANCE, ENDING	<u><u>\$ 34,043</u></u>

See accompanying notes and accountants' report.

**CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA**

Notes to the Financial Statements
As of and for the Year Ended June 30, 2001

INTRODUCTION

As provided in the Revised Statutes of Louisiana 13:2488.1, the City Court of the City of Franklin, Louisiana establishes a court for the City of Franklin and the territorial jurisdiction throughout Ward Three of St. Mary Parish, Louisiana. The purpose of the City Court is to collect all fines, forfeitures, penalties, and costs assessed. The judge and marshal are elected to six-year terms.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the City Court of the City of Franklin have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The city court judge is an independently elected official. However, the city court is fiscally dependent on the City of Franklin for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the city court is fiscally dependent on the city, the city court was determined to be a component unit of the City of Franklin, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the city court and do not present information on the City of Franklin, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The city court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the city court are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

Governmental Fund

The General Fund is the principle fund of the city court and accounts for its operations. The Court's primary operations include the accounting for the collection and ultimate disposition of fines imposed and bonds posted by citizens who have been issued citations for civil offenses to include traffic violations and other misdemeanors. General operating expenditures are paid from this fund.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

Fiduciary Funds

Agency funds account for assets that are held by the city court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Bonds forfeited and fines received are distributed to the accounts of the City of Franklin - General Fund, District Attorney, and the St. Mary Parish Council (for fines), to the City Court Fund and Marshal's Fund (for court costs), and to the other various agencies (for other costs of court). Checks are remitted quarterly to the City of Franklin - General Fund, District Attorney, St. Mary Parish Council, Marshal's Fund and the other various agencies for amounts due to them. The court's fiduciary funds consist of the General Agency Fund and the Advance Deposit Fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Fines are recorded in the year they are assessed. Interest income is recorded when the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are recognized as expenditures at payment.

E. BUDGET PRACTICES

The Court is not required to and did not adopt a budget.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the city court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

For financial statement purposes, cash and cash equivalents include demand deposits, money market accounts, and/or certificates of deposit.

Cash and cash equivalent are stated at cost, which approximates market.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the city are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

H. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

I. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 2001, the city court has cash and cash equivalents (book balances) totaling \$35,605 as follows:

Petty cash	\$ 150
Demand deposits	1,830
Interest-bearing demand deposits	<u>33,625</u>
Total	<u>\$ 35,605</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2001, the city court has \$46,491 in deposits (collected bank balances). These deposits are secured from risk by \$46,491 of federal deposit insurance.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

3. RECEIVABLES

Receivables for fines and court costs were \$4,156. The City Court maintains an allowance for uncollectibles for all fines and court costs believed to be uncollectible. As of June 30, 2001, the total amount of fines receivable totaled \$15,669 and the allowance for doubtful accounts totaled \$11,513.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$ 60,736	\$ 3,538	\$ -	\$ 64,274
TOTAL	<u>\$ 60,736</u>	<u>\$ 3,538</u>	<u>\$ -</u>	<u>\$ 64,274</u>

5. DUE TO OTHER GOVERNMENTS

The amounts due to other governmental units at June 30, 2001, consists of the following:

General Agency Fund:

Marshal's Fund	\$ 224
City of Franklin	2,068
St. Mary Parish Council	1,093
District Attorney	-
State Treasurer	29
La. Law Enforcement Commission	10
LRS-HSCI Trust Fund	-
Total	<u>\$ 3,424</u>

6. CHANGES IN FIDUCIARY FUND BALANCES

A summary of changes in fiduciary fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Fiduciary funds:				
Advance Deposit	\$ 36,810	\$ 170,647	\$ 171,921	\$ 35,536
General Agency	<u>6,070</u>	<u>93,233</u>	<u>95,879</u>	<u>3,424</u>
Total	<u>\$ 42,880</u>	<u>\$ 263,880</u>	<u>\$ 267,800</u>	<u>\$ 38,960</u>

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
Notes to the Financial Statements (Continued)

6. PENSION PLAN

Plan Description. Substantially all employees of the city court are members of the Municipal Employees Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the city court are members of Plan A.

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issued an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 925-4810.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.25% of their annual covered salary and the city court is required to contribute at an actuarially determined rate. The current rate is 6.25% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the city court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The city court contributions to the System under Plan A were equal to the required contributions for each year.

7. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

The City Court has implemented GASB Statement No. 24, Accounting and Financial Assistance. This standard requires the City Court to report in the financial statements on-behalf salary payments made by the City of Franklin to the City Court employees. Salary payments are made by the City of Franklin directly to the employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Franklin. For 2001, the City paid salaries to the City Judge, Deputy Clerk, City Prosecutor and secretary. On-behalf payments recorded as revenues and expenditures in the general fund financial statements for 2001 totaled \$70,024.

8. RISK MANAGEMENT

The City Court of Franklin is exposed to various risks of loss related to torts, theft, damage to assets, errors and omissions, injuries to employees and natural disasters. The City Court has commercial insurance to protect against substantially all losses from these perils. There were no significant reductions in insurance coverages from prior years.

SUPPLEMENTAL SCHEDULE

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
For the Year Ended June 30, 2001

	<u>Advance Deposit Fund</u>	<u>General Agency Fund</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$ 36,810</u>	<u>\$ 6,070</u>
ADDITIONS		
Deposits:		
Civil suits & Garnishments	170,647	-
Fines and court costs	<u>-</u>	<u>93,233</u>
Total additions	<u>170,647</u>	<u>93,233</u>
Total	<u>207,457</u>	<u>99,303</u>
REDUCTIONS		
Deposits settled to:		
City Marshal	6,900	24,183
Garnishments	131,707	-
Refunds	1,666	-
City Judge	14,986	-
Judge's supplemental Comp.	5,008	-
Franklin City Court	6,075	-
Clerk of Court	3,844	-
Sheriff	1,540	-
Attorney	195	-
City of Franklin	-	55,821
St. Mary Parish Council	-	10,979
District Attorney	-	690
State Treasurer	-	2,180
La. Law Enforcement Comm.	-	446
LRS-HSCI Trust Fund	<u>-</u>	<u>1,580</u>
Total reductions	<u>171,921</u>	<u>95,879</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>\$ 35,536</u>	<u>\$ 3,424</u>

See accompanying notes and accountants' report.

INFORMATION REQUIRED BY THE
LOUISIANA GOVERNMENT AUDIT GUIDE

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Judge of the City Court
of the City of Franklin

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the judge of the City Court of the City of Franklin and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of the City of Franklin's compliance with certain laws and regulations during the year ended June 30, 2001 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures for material and supplies that exceeded \$15,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each employee as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedures (3)] appeared on the list provided by management in agreed-upon procedure (2).

City Court of the
City of Franklin
November 8, 2001
Page Two

Accounting and Reporting

5. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the bookkeeper and the Judge.

Debt

6. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

7. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

The prior year report, dated August 31, 2000, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Judge, the City of Franklin, the Finance Committee of the St. Mary Parish Council and the Legislative Auditor of the State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Guidry & Chauvin, CPA's
Certified Public Accountants

Franklin, Louisiana
November 8, 2001

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

November 8, 2001
(Date Transmitted)

Guidry & Chauvin, CPA's

P. O. Box 1028

Franklin, LA 70538

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☐ No ☐ *N/A*

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No [] *N/A*

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No []

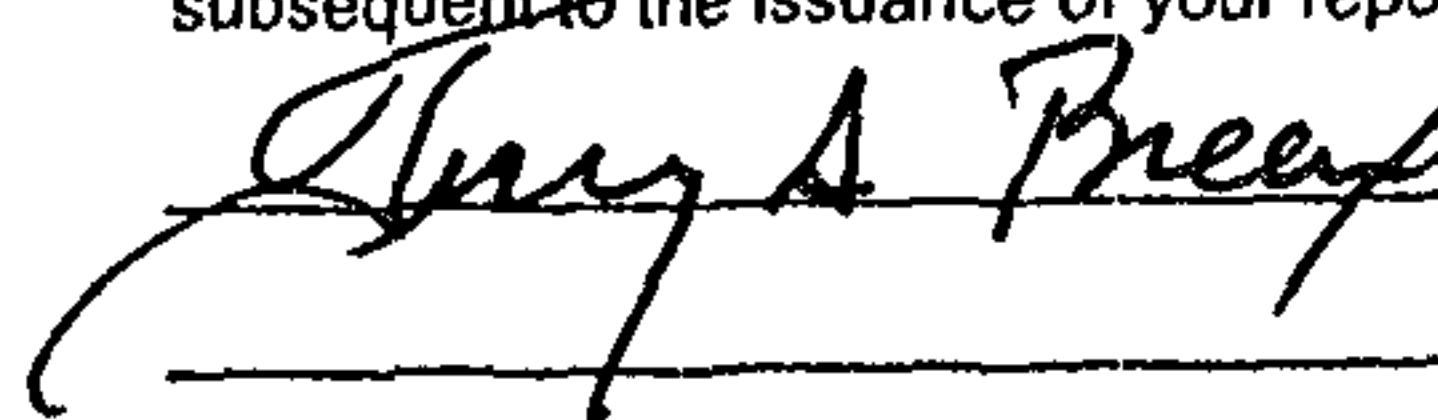
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 _____ City Judge _____ Date *11/8/01*
Secretary

Treasurer _____ Date

President _____ Date

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

Management's Corrective Action Plan for Current Year Findings
For the Year Ended June 30, 2001

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>

Note: There are no current year findings to be listed in this schedule.

CITY COURT OF THE CITY OF FRANKLIN
FRANKLIN, LOUISIANA

Summary Schedule of Prior Findings
For the Year Ended June 30, 2001

<u>Ref.No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>

Note: There were no prior year findings to be listed in this schedule.

[This form is an unaudited informational document prepared by management of the audited agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 11/08/01

RETURN to: Legislative Auditor

Attn: Engagement Processing

Post Office Box 94397

Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

06/30/01

3. Audit Period Covered

☒ Annual

☐ Biennial

☐ Other

to

2. Type of Report:

☐ Single Audit

☐ GAO Audit Standards Audit

☐ Compilation

☒ Compilation/Attestation

☐ Program Audit

☐ Other

4. AUDITEE INFORMATION

Auditee Name

City Court of the City of
Franklin

Street Address (Number and Street)

319 Willow Street

Mailing Address (PO No.)

Post Office Box 343

City

Franklin,

State

LA

Zip

70538

Auditee Contact

Name

Perry G. Breaux, City Judge

Title

Telephone

337-828-3858

Fax

Email (Optional)

5. AUDITOR INFORMATION

Firm Name

Guidry & Chauvin, CPA's

b. Street Address (Number and Street)

1013 Main Street

Mailing Address (PO No.)

Post Office Box 1028

City

Franklin,

State

LA

Zip

70538

c. Auditor Contact

Name

Michele L. Chauvin, CPA

Title

Telephone

337-828-0272

Fax

337-828-0290

Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

☒

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements.

☐ Not Applicable

☐ Unqualified Opinion

☐ Qualified Opinion

☐ Adverse Opinion

☐ Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report?

☐ Yes

☐ No

c. Do any of the funds have deficit fund balances?

☐ Yes

☐ No

d. Is there a related party footnote?

☐ Yes

☐ No

7. INTERNAL CONTROL

Do the comments on internal control include:

☐ material weaknesses

☐ reportable conditions

☐ not applicable

8. COMPLIANCE

Do the comments on compliance include:

☐ illegal acts

☐ fraud/criminal acts

☐ not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ _____ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? ☐ Yes ☐ No

Do any findings address violation of bond indenture covenants? ☐ Yes ☐ No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

AUDITEE SIGNATURE

Perry G. Breaux

Date 11/08/01